

Serve Idaho

AmeriCorps Grants Management





Components for a Successful AmeriCorps Program

- Know the Regulations Governing Federal Awards
- Know the Key Elements of AmeriCorps Grants and Financial Management
- Be Prepared for Serve Idaho's Monitoring and Oversight
- Know the Common Office of the Inspector General's (OIG) Audit Findings



Regulations Governing Federal Awards

Requirements Governing Federal Awards

Uniform Guidance 2 CFR 200 and 2205

STATE REQUIREMENTS

AMERICORPS PROVISIONS

AWARD LETTER

**SPECIFIC
PROGRAM**



Requirements Governing Federal Awards Cont.

■ **ORDER OF PRECEDENCE**

Any inconsistency in the Grant Award shall be resolved by giving precedence in the following order:

- (1) Federal Statutes
- (2) Corporation and other Federal Regulations
- (3) AmeriCorps Provisions
- (4) Notice of Funding Opportunity
- (5) Approved Grant Application

http://www.americorps.gov/help/ac_sn_all/2010_Megasearch_Site.html
(searches statutes, regulations and provisions)



Uniform Guidance

- **Uniform Guidance 2 CFR Parts 200 and 2205**

Supersedes and streamlines requirements from OMB Circulars A-21, A-87, A-110, and A-122 (which have been placed in OMB guidances); Circulars A-89, A-102, and A-133; and the guidance in Circular A-50 on Single Audit Act follow-up.



Website information

These documents can be found here:

http://www.access.gpo.gov/nara/cfr/waisidx_07/2cfrv1_07.html#215

<https://www.federalregister.gov/articles/2013/12/26/2013-30465/uniform-administrative-requirements-cost-principles-and-audit-requirements-for-federal-awards>

<http://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=1&cad=rja&uact=8&ved=0CB4QFjAA&url=http%3A%2F%2Fwebapps.dol.gov%2Ffederalregister%2FPdfDisplay.aspx%3FDocId%3D27995&ei=Kn5oVbj0ApLcoASCt4KgBg&usg=AFQjCNGK8es1Phjk8z4Kf8Ecyjb0yqpY5w>



Key Elements of AmeriCorps Grants and Financial Management



Key Elements of AmeriCorps Grants Management

- Written Policies and Procedures
- Complete Program and Member Files
- Maintain Member and Staff Timesheets
- Monitor Host Sites



Key Elements of AmeriCorps Grants Management

Maintain an AmeriCorps Program File

- Award Letter
- Cooperative Agreement
- Grant Provisions
- Copy of the Grant
- Copy of the Budget and Budget Narrative
- Copies of FFR's and Progress Reports
- Correspondence with Serve Idaho (budget or program scope changes etc.)



Key Elements of AmeriCorps Grants Management

Maintain AmeriCorps Member Files

- Signed Application
- Eligibility forms (ICNCS 001, birth certificate, proof of citizenship)
- Criminal Background Check done prior to service
- Member Agreement (signed prior to service) and Job Description
- Parental Consent form (if applicable)
- Proof of offer of health insurance/childcare to full time members
- High School diploma or equivalent (or written agreement to pursue)
- Media Release
- Emergency notification
- Performance evaluation
- Exit or change of status forms (if applicable)
- Loan Forbearance/deferment forms (if applicable)
- Timesheets



Key Elements of AmeriCorps Financial Grants Management

- Expenditures and Match are Budgeted
- Grant funds are being Spent Proportionately to Matching Funds
- Request for Payments – Draw downs
 - Reasonable and Allowable Expenses
 - Back up Documentation – (Invoices, timesheets, etc.)



Key Elements of AmeriCorps Financial Management

- Document Expenditures and Match Correctly
- Properly Segregate Funds and Maintain Federal/Non-Federal matching funds separately from grant funds
- Maintain Complete Records at Both the Summary and Detail Levels
- Follow Record Retention Rules



Document Expenditures Correctly

- **Refer to Uniform Guidance**
- **Expenditures Must Be**
 - Necessary and reasonable
 - Allowable under cost principles
 - Not included as an expenditure under any other federal award
- **Entered in General Ledger**
- **Budgeted**



Document Match Correctly

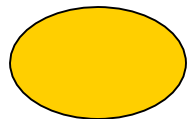
- **Refer to Uniform Guidance**
- **Same Standards as Other Expenditures**
 - Verifiable from grantee records
 - Necessary and reasonable
 - Allowable under cost principles
 - Not included as a contribution under any other federal award
- **Entered in General Ledger**
 - Record as both a revenue and expense
- **Budgeted**



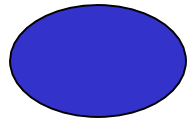
Document Expenditures and Match Correctly

All expenditures and match must contain documentation (i.e., brief descriptions, agendas, reports etc.) that support **why** the transaction is allowable for AmeriCorps purposes and that the expense is reasonable and necessary.

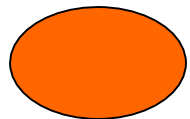
Properly Segregate Funds



Department of Education Grant

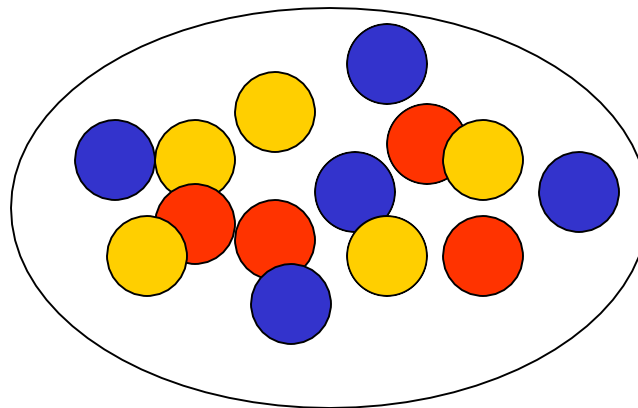


AmeriCorps Grant

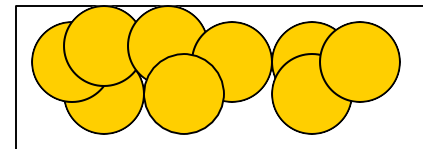


Ford Foundation Grant

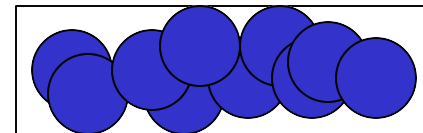
NOT



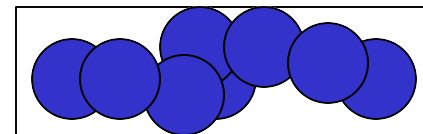
Accounting System



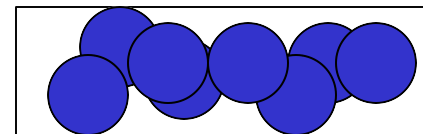
Grant 1



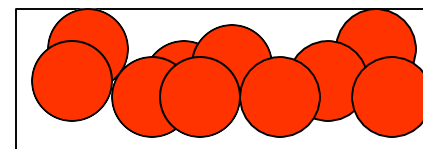
**Grant 2
Year one**



**Grant 2
Year Two**



**Grant 2
Year Three**



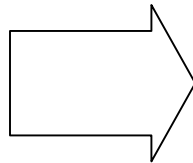
Grant 3

Use Source Documentation Such as the General Ledger Printout to Complete all Financial Reports.

Profit and Loss by Class
January through December 1, 2008

	Current Year	Current Year	Current Year
	2008	2007	2006
A. Member Support Costs			
Administrative Reimbursement	1,000.00	1,000.00	1,000.00
418 - Costs	1,000.00	1,000.00	1,000.00
Total Income	1,000.00	1,000.00	1,000.00
B. Other Member Support Costs			
Traveling and Education	1,000.00	1,000.00	1,000.00
Total B. Other Member Support Costs	1,000.00	1,000.00	1,000.00
C. Staff			
Salaries	1,000.00	1,000.00	1,000.00
Staff Salaries	1,000.00	1,000.00	1,000.00
Total C. Staff	1,000.00	1,000.00	1,000.00
D. Other Operating Costs			
Land Transportation	1,000.00	1,000.00	1,000.00
Total D. Other Operating Costs	1,000.00	1,000.00	1,000.00
E. Administration			
Administrative	1,000.00	1,000.00	1,000.00
Total E. Administration	1,000.00	1,000.00	1,000.00
Total Expenses	5,000.00	5,000.00	5,000.00

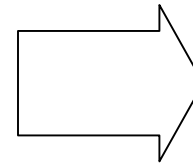
General Ledger



Welcome Screen
Welcome Screen
10/01/2008 to 10/01/2008

	Budget	Current Expenses	Year to Date Expenses
Administrative Expenses	1,000.00	1,000.00	1,000.00
Program Operating Costs	1,000.00	1,000.00	1,000.00
Staff	1,000.00	1,000.00	1,000.00
Travel	1,000.00	1,000.00	1,000.00

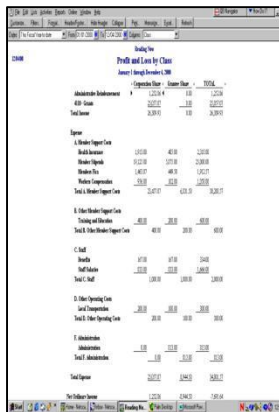
My Service Log



FINANCIAL STATUS REPORT				
1. Federal Agency and Organization Name as it Appears on Form 990		2. Federal Grant or Other Identifying Number (Assigned by Federal Agency)		3. Date Report Due
4. Recipient Organization Name and complete address, including Zip code				
5. Employee Identification Number	6. Recipient Account Number or Identifying Number	7. First Report	8. Date Report Due	9. Page of Pages
10. Reporting Period (Month, Day, Year)				
11. Reporting Period (Month, Day, Year)				
12. Reporting Period (Month, Day, Year)				
13. Reporting Period (Month, Day, Year)				
14. Reporting Period (Month, Day, Year)				
15. Reporting Period (Month, Day, Year)				
16. Reporting Period (Month, Day, Year)				
17. Reporting Period (Month, Day, Year)				
18. Reporting Period (Month, Day, Year)				
19. Reporting Period (Month, Day, Year)				
20. Reporting Period (Month, Day, Year)				
21. Reporting Period (Month, Day, Year)				
22. Reporting Period (Month, Day, Year)				
23. Reporting Period (Month, Day, Year)				
24. Reporting Period (Month, Day, Year)				
25. Reporting Period (Month, Day, Year)				
26. Reporting Period (Month, Day, Year)				
27. Reporting Period (Month, Day, Year)				
28. Reporting Period (Month, Day, Year)				
29. Reporting Period (Month, Day, Year)				
30. Reporting Period (Month, Day, Year)				
31. Reporting Period (Month, Day, Year)				
32. Reporting Period (Month, Day, Year)				
33. Reporting Period (Month, Day, Year)				
34. Reporting Period (Month, Day, Year)				
35. Reporting Period (Month, Day, Year)				
36. Reporting Period (Month, Day, Year)				
37. Reporting Period (Month, Day, Year)				
38. Reporting Period (Month, Day, Year)				
39. Reporting Period (Month, Day, Year)				
40. Reporting Period (Month, Day, Year)				
41. Reporting Period (Month, Day, Year)				
42. Reporting Period (Month, Day, Year)				
43. Reporting Period (Month, Day, Year)				
44. Reporting Period (Month, Day, Year)				
45. Reporting Period (Month, Day, Year)				
46. Reporting Period (Month, Day, Year)				
47. Reporting Period (Month, Day, Year)				
48. Reporting Period (Month, Day, Year)				
49. Reporting Period (Month, Day, Year)				
50. Reporting Period (Month, Day, Year)				
51. Reporting Period (Month, Day, Year)				
52. Reporting Period (Month, Day, Year)				
53. Reporting Period (Month, Day, Year)				
54. Reporting Period (Month, Day, Year)				
55. Reporting Period (Month, Day, Year)				
56. Reporting Period (Month, Day, Year)				
57. Reporting Period (Month, Day, Year)				
58. Reporting Period (Month, Day, Year)				
59. Reporting Period (Month, Day, Year)				
60. Reporting Period (Month, Day, Year)				
61. Reporting Period (Month, Day, Year)				
62. Reporting Period (Month, Day, Year)				
63. Reporting Period (Month, Day, Year)				
64. Reporting Period (Month, Day, Year)				
65. Reporting Period (Month, Day, Year)				
66. Reporting Period (Month, Day, Year)				
67. Reporting Period (Month, Day, Year)				
68. Reporting Period (Month, Day, Year)				
69. Reporting Period (Month, Day, Year)				
70. Reporting Period (Month, Day, Year)				
71. Reporting Period (Month, Day, Year)				
72. Reporting Period (Month, Day, Year)				
73. Reporting Period (Month, Day, Year)				
74. Reporting Period (Month, Day, Year)				
75. Reporting Period (Month, Day, Year)				
76. Reporting Period (Month, Day, Year)				
77. Reporting Period (Month, Day, Year)				
78. Reporting Period (Month, Day, Year)				
79. Reporting Period (Month, Day, Year)				
80. Reporting Period (Month, Day, Year)				
81. Reporting Period (Month, Day, Year)				
82. Reporting Period (Month, Day, Year)				
83. Reporting Period (Month, Day, Year)				
84. Reporting Period (Month, Day, Year)				
85. Reporting Period (Month, Day, Year)				
86. Reporting Period (Month, Day, Year)				
87. Reporting Period (Month, Day, Year)				
88. Reporting Period (Month, Day, Year)				
89. Reporting Period (Month, Day, Year)				
90. Reporting Period (Month, Day, Year)				
91. Reporting Period (Month, Day, Year)				
92. Reporting Period (Month, Day, Year)				
93. Reporting Period (Month, Day, Year)				
94. Reporting Period (Month, Day, Year)				
95. Reporting Period (Month, Day, Year)				
96. Reporting Period (Month, Day, Year)				
97. Reporting Period (Month, Day, Year)				
98. Reporting Period (Month, Day, Year)				
99. Reporting Period (Month, Day, Year)				
100. Reporting Period (Month, Day, Year)				

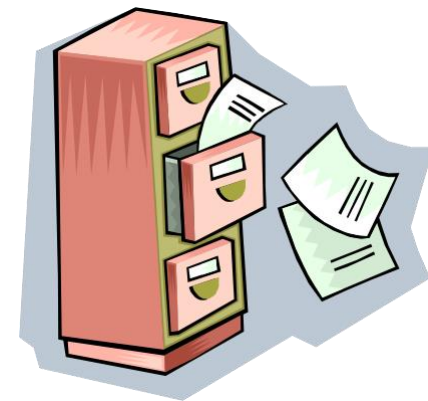
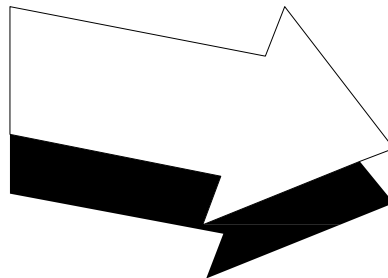
Federal Financial Report (FFR)

Retain Complete Supporting Documentation on File



The screenshot displays a financial software window titled "Profit and Loss by Class". It shows a table with columns for "Expense Date", "Expense", and "Total". The table is organized into sections: "Income", "Expenses", "Net Income", and "Total". The "Income" section includes "Sales", "Interest", and "Dividends". The "Expenses" section includes "Cost of Goods Sold", "Operating Expenses", "Interest Expense", "Depreciation", "Amortization", "Charitable Contributions", "Capital Expenses", "Non-Recourse Debt", "Other Expenses", and "Total Expenses". The "Net Income" section shows "Net Income Before Tax" and "Net Income After Tax". The "Total" section shows "Total Income" and "Total Expenses".

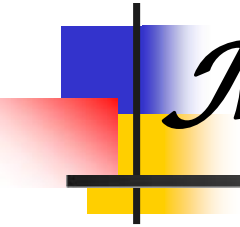
Expense Date	Expense	Total
1/1/00	Sales	1,000.00
1/1/00	Interest	100.00
1/1/00	Dividends	50.00
1/1/00	Cost of Goods Sold	400.00
1/1/00	Operating Expenses	200.00
1/1/00	Interest Expense	50.00
1/1/00	Depreciation	20.00
1/1/00	Amortization	10.00
1/1/00	Charitable Contributions	10.00
1/1/00	Capital Expenses	10.00
1/1/00	Non-Recourse Debt	10.00
1/1/00	Other Expenses	10.00
1/1/00	Total Expenses	720.00
1/1/00	Net Income Before Tax	280.00
1/1/00	Net Income After Tax	210.00
1/1/00	Total Income	1,210.00
1/1/00	Total Expenses	720.00



All records must be retained for at least 3 years from submission of the final Federal Financial Report.

Serve Idaho

Monitoring and Oversight





Serve Idaho Monitoring and Oversight of Sub-Grantees

- Accountability
- Prevent Loss of Grant Funding
- Prepare for Office of the Inspector General's Audit
- Prevent Repayment of Misappropriation of Funds



Serve Idaho's Monitoring Strategy

- Risk-based Approach
- Adequate Training and Communication of Standards
- Regular Communications
- Receive and Review Program and Financial Reports
- Site visits for Review of Compliance



Serve Idaho's Monitoring Strategies

Site Visits Ensure Sub-Grantee's Know and Follow Regulations by:

- Monitoring Program and Financial Systems for Compliance
- Documenting Site Visit Findings
- Documenting the Corrective Actions of the Site Visit Findings

Common OIG (Office of Inspector General) Audit Findings





Common OIG Audit Findings

- Time and Attendance
- Member Time
- Match
- Member Evaluations
- Background Checks
- Expenditures and Reconciliation